



Department of the Treasury
Internal Revenue Service

www.irs.ustreas.gov

Note: This booklet does not contain tax forms.

1998 1040

Instructions

Taxpayer News

**Explore
IRS e-file!**

IRS e-file

- Quickest way to file.
 - Fastest way to get your refund.
 - Best way to avoid errors and notices.
- See page 5.

Need Help?

Quick and easy access
to tax help and forms.
See page 6.

SSN Needed!

We heard you!

To protect your privacy,
we took your social
security number (SSN)
off the label. But we still

need your SSN. So be sure
to complete the SSN
area at the top
of Form 1040.
See page 12.

New Tax Benefits!

Child Tax Credits!

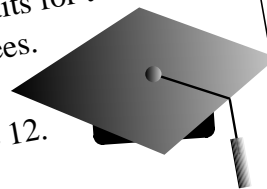
You may be able to claim
credits of up to \$400
for each child
under 17.
See page 12.



Benefits for College and Other Higher Education!

- Student loan interest deduction.
- Credits for tuition and fees.

See
page 12.



Tax Return Page Reference

Questions about what to put on a line? Help is on the page number in the circle.

Form 1040 (1998)

Page 2

Tax and Credits

Standard Deduction for Most People

Single: \$4,250
Head of household: \$6,250
Married filing jointly or Qualifying widow(er): \$7,100
Married filing separately: \$3,550

(30)

- 34 Amount from line 33 (adjusted gross income) **(29)**
- 35a Check if: ☐ You were 65 or older, ☐ Blind; ☐ Spouse was 65 or older, ☐ Blind. Add the number of boxes checked above and enter the total here **(29)** **35a**
- b If you are married filing separately and your spouse itemizes deductions or you were a dual-status alien, see page 29 and check here **(A-1)** **35b**
- 36 Enter the **larger** of your **itemized deductions** from Schedule A, line 28, **OR standard deduction** shown on the left. But see page 30 to find your standard deduction if you checked any box on line 35a or 35b or if someone can claim you as a dependent. **(30)**
- 37 Subtract line 36 from line 34. **(30)**
- 38 If line 34 is \$93,400 or less, multiply \$2,700 by the total number of exemptions claimed on line 6d. If line 34 is over \$93,400, see the worksheet on page 30 for the amount to enter. **(30)**
- 39 **Taxable income.** Subtract line 38 from line 37. If line 38 is more than line 37, enter -0- **(30)**
- 40 **Tax.** See page 30. Check if any tax from a ☐ Form(s) 8814 b ☐ Form 4972 **(31)**
- 41 Credit for child and dependent care expenses. Attach Form 2441 **(31)**
- 42 Credit for the elderly or the disabled. Attach Schedule R. **(31)**
- 43 Child tax credit (see page 31). **(31)**
- 44 Education credits. Attach Form 8863. **(33)**
- 45 Adoption credit. Attach Form 8839. **(33)**
- 46 Foreign tax credit. Attach Form 1116 if required. **(33)**
- 47 Other. Check if from a ☐ Form 3800 b ☐ Form 8396 c ☐ Form 8801 d ☐ Form (specify) **(34)**
- 48 Add lines 41 through 47. These are your **total credits**. **(48)**
- 49 Subtract line 48 from line 40. If line 48 is more than line 40, enter -0- **(49)**

New

Other Taxes

- 50 Self-employment tax. Attach Schedule SE. **(34)**
- 51 Alternative minimum tax. Attach Form 6251. **(35)**
- 52 Social security and Medicare tax on tip income not reported to employer. Attach Form 4137. **(35)**
- 53 Tax on IRAs, other retirement plans, and MSAs. Attach Form 5329 if required. **(35)**
- 54 Advance earned income credit payments from Form(s) W-2. **(35)**
- 55 Household employment taxes. Attach Schedule H. **(35)**
- 56 Add lines 49 through 55. This is your **total tax**. **(35)**

Payments

Attach Forms W-2 and W-2G on the front. Also attach Form 1099-R if tax was withheld. **(45)**

- 57 Federal income tax withheld from Forms W-2 and 1099. **(35)**
- 58 1998 estimated tax payments and amount applied from 1997 return. **(36)**
- 59a **Earned income credit.** Attach Schedule EIC if you have a qualifying child b Nontaxable earned income: amount **(39)** and type **(39)** **(36)**
- 60 Additional child tax credit. Attach Form 8812. **(43)**
- 61 Amount paid with Form 4868 (request for extension). **(43)**
- 62 Excess social security and RRTA tax withheld (see page 43). **(43)**
- 63 Other payments. Check if from a ☐ Form 2439 b ☐ Form 4136 **(43)**
- 64 Add lines 57, 58, 59a, and 60 through 63. These are your **total payments**. **(64)**

New

Refund

Have it directly deposited! See page 44 and fill in 66b, 66c, and 66d. **(44)**

- 65 If line 64 is more than line 56, subtract line 56 from line 64. This is the amount you **OVERPAID**. **(43)**
- 66a Amount of line 65 you want **REFUNDED TO YOU**. **(44)**
- b Routing number **(44)**
- c Type: ☐ Checking ☐ Savings
- d Account number **(44)**
- 67 Amount of line 65 you want **APPLIED TO YOUR 1999 ESTIMATED TAX**. **(44)**

Amount You Owe

- 68 If line 56 is more than line 64, subtract line 64 from line 56. This is the **AMOUNT YOU OWE**. For details on how to pay, see page 44. **(44)**
- 69 Estimated tax penalty. Also include on line 68. **(45)**

Sign Here

Joint return? See page 18. Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature **(45)** Date Your occupation Daytime telephone number (optional)

Spouse's signature. If a joint return, BOTH must sign. Date Spouse's occupation **(45)**

Paid Preparer's Use Only

Preparer's signature **(45)** Date Check if self-employed ☐ Preparer's social security no.

Firm's name (or yours if self-employed) and address EIN ZIP code

A Message From the Commissioner

Dear Taxpayer:

As part of its ongoing efforts to improve customer service, the IRS is working to provide you with even more reliable and helpful assistance for the coming tax filing season. Whether it is in person or on the phone, we want to answer your questions correctly, promptly and courteously. We want to process your return quickly and accurately and make sure that more of you can file by computer and telephone and get information and forms over the Internet. To find out more about the many different services the IRS offers this tax season, see page 6 of this booklet.

Paperless filing is the wave of the future. The IRS is greatly expanding and promoting the use of electronic filing through our *e-file* program. You can ask a tax professional to *e-file* your return, or if you prefer, you can file from home using your personal computer. There are also more than 5,000 tax products, including forms, on the IRS Home Page (www.irs.ustreas.gov) that can be downloaded to your computer.

Beginning in January 1999, our phone helpline will also be open for business 24-hours-a-day/seven days a week, all year long. New technology will reduce even further hold time and allow callers to get specific information and help on, for example, the sale of a house, retirement, or job changes.

During the 1998 tax filing season, we offered more walk-in office hours at locations and times convenient to you. We will expand this option beginning in January with walk-in service on 13 Saturdays at 250 sites across the nation.

We will continue to hold Problem Solving Days every month throughout the year when taxpayers can sit down and meet face-to-face with an IRS representative to help resolve a particular problem. When and where a Problem Solving Day will be held near you can be found on the IRS Home Page at www.irs.ustreas.gov and the events are publicized in local newspapers and on radio and television.

We still have a ways to go before we can provide world class customer service but we are taking some important steps in the right direction. We have also begun a multi-year modernization of the IRS with customer service as its focus and the goal of giving America's taxpayers the services they expect and deserve.

Sincerely,



Charles O. Rossotti

The IRS Mission

Provide America's taxpayers top quality service by helping them understand and meet their tax responsibilities and by applying the tax law with integrity and fairness to all.

IRS Customer Service Standards



At the IRS our goal is to continually improve the quality of our services. To achieve that goal, we have developed customer service standards in the following areas:

- Easier filing
- Access to information
- Accuracy

- Prompt refunds
- Initial contact resolution
- Canceling penalties
- Resolving problems
- Simpler forms

If you would like information about the IRS standards and a report of our accomplishments, see **Pub. 2183**.

IRS *e-file*. Click. Zip. Fast Round Trip!



Take advantage of the benefits of IRS *e-file*!

- Get your **REFUND** in **half the time**
- Take advantage of the **FASTEST** and most **ACCURATE** way possible to file your tax return (thereby reducing your likelihood of receiving an error notice)
- Get **PROOF** your return has been accepted
- File your Federal and state tax returns together
- **New this year**—Pay your balance due electronically when you use an authorized IRS *e-file* provider or when you *e-file* from your home computer.



IRS *e-file* means a fast refund—even faster with **Direct Deposit!**



Look for this sign! An authorized IRS *e-file* provider can prepare **AND** *e-file* your return or *e-file* a tax return you have prepared yourself.

IRS *e-file* From Your Personal Computer

File electronically from your home using tax preparation software, a personal computer, and a modem. Check out the IRS web site at www.irs.ustreas.gov for a list of companies who participate in this IRS *e-file* program. You can also find a listing of partnerships the IRS has with private sector companies offering low-cost IRS *e-file* options.

IRS *e-file* By Phone

10 minutes is all it takes to file your tax return with a touch tone phone through TeleFile. This system is **FREE**, available 24 hours a day, 7 days a week for those taxpayers who receive the *TeleFile Tax Package*.

Get all the details on page 47.

"People are quickly discovering how easy it is to take care of their taxes by telephone or personal computer. This year millions will file electronically and millions more will get tax information by computer or telephone. Beginning in 1999, if you file electronically you can also pay your balance due electronically. These are some of the ways the IRS is providing the same ease and convenience you have come to expect from firms in the private sector."

**Robert E. Barr, Assistant Commissioner,
Electronic Tax Administration, IRS**

Quick and Easy Access to Tax Help and Forms



PERSONAL COMPUTER

Access the IRS's Internet Web Site at www.irs.ustreas.gov to do the following:

- Download Forms, Instructions, and Publications
- See Answers to Frequently Asked Tax Questions
- Search Publications On-Line by Topic or Keyword
- Figure Your Withholding Allowances Using our W-4 Calculator
- Send Us Comments or Request Help via E-Mail
- Sign up to Receive Hot Tax Issues and News by E-Mail From the IRS Digital Dispatch

You can also reach us using:

- Telnet at iris.irs.ustreas.gov
- File Transfer Protocol at ftp.irs.ustreas.gov
- Direct Dial (by modem) **703-321-8020**



FAX

Just call **703-368-9694** from the telephone connected to the fax machine to get over 100 of the most requested forms and instructions. (See pages 7 and 8 for a list of the items.)



MAIL

You can order forms, instructions, and publications by completing the order blank on page 49. You should receive your order within 10 days after we receive your request.



PHONE

You can get forms, publications, and information 24 hours a day, 7 days a week, by phone.

Forms and Publications

Call **1-800-TAX-FORM** (1-800-829-3676) to order current and prior year forms, instructions, and publications. You should receive your order within 10 days.

TeleTax Topics

You can listen to pre-recorded messages covering about 150 tax topics. (See pages 9 and 10 for the number to call and a list of the topics.)

Refund Information

You can check on the status of your 1998 refund using TeleTax's Refund Information service. (See page 9.)



WALK-IN

You can pick up some of the most requested forms, instructions, and publications at many post offices, libraries, and IRS offices. Some IRS offices and libraries have an

extensive collection of products available to photocopy or print from a CD-ROM.



CD-ROM

Order **Pub. 1796, Federal Tax Products on CD-ROM**, and get:

- Current Year Forms, Instructions, and Publications
- Prior Year Forms and Instructions
- Popular Forms That May Be Filled in Electronically, Printed out for Submission, and Saved for Recordkeeping

Buy the CD-ROM on the Internet at www.irs.ustreas.gov/cdorders from the National Technical Information Service (NTIS) for \$13 (plus a \$5 handling fee), and save 35% or call **1-877-CDFORMS** (1-877-233-6767) toll-free to buy the CD-ROM for \$20 (plus a \$5 handling fee).

You can also get help in other ways—See page 47 for information.

Forms by Fax

The following forms and instructions are available through our **Tax Fax** service by calling **703-368-9694** from the telephone connected to the fax machine. When you call, you will hear instructions on how to use the service. Select the option for getting forms. Then, enter the **Fax Order No.** shown below for each item you want. When you hang up the phone, the fax will begin.

Name of Form or Instructions	Title of Form or Instructions	Fax Order No.	No. of Pages	Name of Form or Instructions	Title of Form or Instructions	Fax Order No.	No. of Pages
Form SS-4	Application for Employer Identification Number	16055	4	Form 990EZ	Short Form Return of Organization Exempt From Income Tax	10642	2
Form SS-8	Determination of Employee Work Status for Purposes of Federal Employment Taxes and Income Tax Withholding	16106	4	Instr. 990EZ	Specific Instructions for Form 990-EZ	50003	8
Form W-2c	Corrected Wage and Tax Statement	61437	7	Form 1040	U.S. Individual Income Tax Return	11320	2
Form W-3c	Transmittal of Corrected Wage and Tax Statements	10164	1	Instr. 1040	Line Instructions for Form 1040	11325	28
Instr. W-2c and W-3c		25978	4	Instr. 1040	General Information for Form 1040	24811	26
Form W-4	Employee's Withholding Allowance Certificate	10220	2	Tax Table and Tax Rate Schedules (Form 1040)	Tax Table and Tax Rate Schedules (Form 1040)	24327	13
Form W-4P	Withholding Certificate for Pension or Annuity Payments	10225	4	Schedules A&B (Form 1040)	Itemized Deductions & Interest and Ordinary Dividends	11330	2
Form W-5	Earned Income Credit Advance Payment Certificate	10227	3	Instr. Sch. A&B		24328	8
Form W-7	Application for IRS Individual Taxpayer Identification Number	10229	3	Schedule C (Form 1040)	Profit or Loss From Business (Sole Proprietorship)	11334	2
Form W-7A	Application for Taxpayer Identification Number for Pending U.S. Adoptions	24309	2	Instr. Sch. C		24329	9
Form W-9	Request for Taxpayer Identification Number and Certification	10231	2	Schedule C-EZ (Form 1040)	Net Profit From Business (Sole Proprietorship)	14374	2
Instr. W-9	Instructions for Requester of Form W-9	20479	2	Schedule D (Form 1040)	Capital Gains and Losses	11338	2
Form W-9S	Request for Student's or Borrower's Taxpayer Identification Number and Certification	25240	2	Instr. Sch. D		24331	7
Form W-10	Dependent Care Provider's Identification and Certification	10437	1	Schedule D-1 (Form 1040)	Continuation Sheet for Schedule D	10424	2
Form 709	U.S. Gift (and Generation-Skipping Transfer) Tax Return	16783	4	Schedule E (Form 1040)	Supplemental Income and Loss	11344	2
Instr. 709		16784	8	Instr. Sch. E		24332	6
Form 709A	U.S. Short Form Gift Tax Return	10171	2	Schedule EIC (Form 1040A or 1040)	Earned Income Credit	13339	2
Form 843	Claim for Refund and Request for Abatement	10180	1	Schedule F (Form 1040)	Profit or Loss From Farming	11346	2
Instr. 843		11200	2	Instr. Sch. F		24333	7
Form 940	Employer's Annual Federal Unemployment (FUTA) Tax Return	11234	2	Schedule H (Form 1040)	Household Employment Taxes	12187	2
Instr. 940		13660	6	Instr. Sch. H		21451	8
Form 940-EZ	Employer's Annual Federal Unemployment (FUTA) Tax Return	10983	2	Schedule J (Form 1040)	Farm Income Averaging	25513	2
Instr. 940-EZ		25947	4	Instr. Sch. J		25514	4
Form 941	Employer's Quarterly Federal Tax Return	17001	2	Schedule R (Form 1040)	Credit for the Elderly or the Disabled	11359	2
Form 941c	Supporting Statement To Correct Information	11242	4	Instr. Sch. R		11357	4
Form 990	Return of Organization Exempt From Income Tax	11282	6	Schedule SE (Form 1040)	Self-Employment Tax	11358	2
Instr. 990	General Instructions for Forms 990 and 990-EZ	22386	10	Instr. Sch. SE		24334	4
Instr. 990	Specific Instructions for Form 990	50002	16	Form 1040A	U.S. Individual Income Tax Return	11327	2
Schedule A (Form 990)	Organization Exempt Under Section 501(c)(3)	11285	6	Schedule 1 (Form 1040A)	Interest and Ordinary Dividends for Form 1040A Filers	12075	1
Instr. Sch. A		11294	8	Schedule 2 (Form 1040A)	Child and Dependent Care Expenses for Form 1040A Filers	10749	2
				Schedule 3 (Form 1040A)	Credit for the Elderly or the Disabled for Form 1040A Filers	12064	2
				Instr. Sch. 3		12059	4
				Form 1040-ES	Estimated Tax for Individuals	11340	7
				Form 1040EZ	Income Tax Return for Single and Joint Filers With No Dependents	11329	2
				Form 1040NR	U.S. Nonresident Alien Income Tax Return	11364	5

Name of Form or Instructions	Title of Form or Instructions	Fax Order No.	No. of Pages	Name of Form or Instructions	Title of Form or Instructions	Fax Order No.	No. of Pages
Form 1040NR-EZ	U.S. Income Tax Return for Certain Nonresident Aliens With No Dependents	21534	2	Form 6251	Alternative Minimum Tax—Individuals	13600	2
Instr. 1040NR-EZ		21718	12	Instr. 6251		64277	8
Form 1040X	Amended U.S. Individual Income Tax Return	11360	2	Form 6252	Installment Sale Income	13601	1
Instr. 1040X		11362	6	Instr. 6252		64262	2
Form 1116	Foreign Tax Credit	11440	2	Form 6781	Gains and Losses From Section 1256 Contracts and Straddles	13715	3
Instr. 1116		11441	10	Form 8271	Investor Reporting of Tax Shelter Registration Number	61924	2
Form 1310	Statement of Person Claiming Refund Due a Deceased Taxpayer	11566	2	Form 8283	Noncash Charitable Contributions	62299	2
Form 2106	Employee Business Expenses	11700	2	Instr. 8283		62730	4
Instr. 2106		64188	4	Form 8300	Report of Cash Payments Over \$10,000 Received in a Trade or Business	62133	4
Form 2106-EZ	Unreimbursed Employee Business Expenses	20604	2	Form 8332	Release of Claim to Exemption for Child of Divorced or Separated Parents	13910	1
Form 2120	Multiple Support Declaration	11712	1	Form 8379	Injured Spouse Claim and Allocation	62474	2
Form 2210	Underpayment of Estimated Tax by Individuals, Estates, and Trusts	11744	3	Form 8582	Passive Activity Loss Limitations	63704	3
Instr. 2210		63610	5	Instr. 8582		64294	12
Form 2290	Heavy Vehicle Use Tax Return	11250	10	Form 8586	Low-Income Housing Credit	63987	2
Form 2441	Child and Dependent Care Expenses	11862	2	Form 8606	Nondeductible IRAs	63966	2
Instr. 2441		10842	3	Instr. 8606		25399	8
Form 2553	Election by a Small Business Corporation	18629	2	Form 8615	Tax for Children Under Age 14 Who Have Investment Income of More Than \$1,400	64113	2
Instr. 2553		49978	2	Form 8718	User Fee for Exempt Organization Determination Letter Request	64728	1
Form 2555	Foreign Earned Income	11900	3	Form 8801	Credit for Prior Year Minimum Tax—Individuals, Estates, and Trusts	10002	4
Instr. 2555		11901	4	Form 8809	Request for Extension of Time To File Information Returns	10322	2
Form 2555-EZ	Foreign Earned Income Exclusion	13272	2	Form 8812	Additional Child Tax Credit	10644	2
Instr. 2555-EZ		14623	3	Form 8814	Parents' Election To Report Child's Interest and Dividends	10750	2
Form 2688	Application for Additional Extension of Time To File U.S. Individual Income Tax Return	11958	2	Form 8815	Exclusion of Interest From Series EE U.S. Savings Bonds Issued After 1989	10822	2
Form 2848	Power of Attorney and Declaration of Representative	11980	2	Form 8822	Change of Address	12081	2
Instr. 2848		11981	3	Form 8824	Like-Kind Exchanges	12311	2
Form 3903	Moving Expenses	12490	2	Instr. 8824		12597	2
Form 4136	Credit for Federal Tax Paid on Fuels	12625	4	Form 8829	Expenses for Business Use of Your Home	13232	1
Form 4137	Social Security and Medicare Tax on Unreported Tip Income	12626	2	Instr. 8829		15683	3
Form 4506	Request for Copy or Transcript of Tax Form	41721	2	Form 8839	Qualified Adoption Expenses	22843	2
Form 4562	Depreciation and Amortization	12906	2	Instr. 8839		23077	4
Instr. 4562		12907	12	Form 8850	Pre-Screening Notice and Certification Request for the Work Opportunity Credit and Welfare-to-Work Credits	22851	2
Form 4684	Casualties and Thefts	12997	2	Instr. 8850		24833	2
Instr. 4684		12998	4	Form 8853	Medical Savings Accounts and Long-Term Care Insurance Contracts	24091	2
Form 4797	Sales of Business Property	13086	2	Instr. 8853		24188	8
Instr. 4797		13087	4	Form 8857	Request for Innocent Spouse Relief	24647	4
Form 4835	Farm Rental Income and Expenses	13117	2	Form 8859	District of Columbia First-Time Homebuyer Credit	24779	2
Form 4868	Application for Automatic Extension of Time To File U.S. Individual Income Tax Return	13141	4	Form 8862	Information To Claim Earned Income Credit After Disallowance	25145	2
Form 4952	Investment Interest Expense Deduction	13177	2	Instr. 8862		25343	2
Form 4972	Tax on Lump-Sum Distributions	13187	2	Form 8863	Education Credits	25379	3
Instr. 4972		13188	4	Form 9465	Installment Agreement Request	14842	2
Form 5329	Additional Taxes Attributable to IRAs, Other Qualified Retirement Plans, Annuities, Modified Endowment Contracts, and MSAs	13329	2				
Instr. 5329		13330	4				
Form 6198	At-Risk Limitations	50012	1				
Instr. 6198		50013	7				

What Is TeleTax?

Call TeleTax at **1-800-829-4477** and you can get:

Refund Information. Check the status of your **1998** refund.

Recorded Tax Information. There are about 150 topics that answer many Federal tax questions. You can listen to up to three topics on each call you make.

How Do I Use TeleTax?

Refund Information

Note: Refund information is not available until at least 4 weeks after you file your return (3 weeks if you file electronically), and sometimes is not available for up to 6 weeks. Please wait at least 4 weeks before calling to check on the status of your refund. If it has been more than 6 weeks and TeleTax does not give you the date your refund will be issued, please call us. See page 11.

Be sure to have a copy of your 1998 tax return available because you will need to know the first social security number shown on your return, the filing status, and the **exact** whole-dollar amount of your refund. Then, call **1-800-829-4477** and follow the recorded instructions.



The IRS updates refund information every 7 days, over the weekend. Refunds are sent out weekly, on Fridays. If you call to check the status of your refund and are not given the date it will be issued, please wait until the next week before calling back.

Recorded Tax Information

Recorded tax information is available 24 hours a day, 7 days a week. Select the number of the topic you want to hear. Then, call **1-800-829-4477**. Have paper and pencil handy to take notes.

Topics by Personal Computer

TeleTax topics are also available using a personal computer and modem (connect to www.irs.ustreas.gov).

TeleTax Topics

Topic No.	Subject
IRS Help Available	
101	IRS services—Volunteer tax assistance, toll-free telephone, walk-in assistance, and outreach programs
102	Tax assistance for individuals with disabilities and the hearing impaired
103	Small Business Tax Education Program (STEP)—Tax help for small businesses
104	Problem Resolution Program—Help for problem situations
105	Public libraries—Tax information tapes and reproducible tax forms
IRS Procedures	
151	Your appeal rights
152	Refunds—How long they should take
153	What to do if you haven't filed your tax return
154	Form W-2—What to do if not received
155	Forms and Publications—How to order
156	Copy of your tax return—How to get one
157	Change of address—How to notify the IRS
158	Ensuring proper credit of payments
159	Hardship assistance applications

Topic No.	Subject
Collection	
201	The collection process
202	What to do if you can't pay your tax
203	Failure to pay child support and other Federal obligations
204	Offers in compromise
205	Innocent spouse relief
Alternative Filing Methods	
251	Form 1040PC format return
252	Electronic filing
253	Substitute tax forms
254	How to choose a tax preparer
255	TeleFile
General Information	
301	When, where, and how to file
302	Highlights of tax changes
303	Checklist of common errors when preparing your tax return
304	Extensions of time to file your tax return
305	Recordkeeping
306	Penalty for underpayment of estimated tax
307	Backup withholding
308	Amended returns
309	Roth IRA contributions
310	Education IRA contributions
311	Power of attorney information

Topic No.	Subject
Filing Requirements, Filing Status, and Exemptions	
351	Who must file?
352	Which form—1040, 1040A, or 1040EZ?
353	What is your filing status?
354	Dependents
355	Estimated tax
356	Decedents
Types of Income	
401	Wages and salaries
402	Tips
403	Interest received
404	Dividends
405	Refunds of state and local taxes
406	Alimony received
407	Business income
408	Sole proprietorship
409	Capital gains and losses
410	Pensions and annuities
411	Pensions—The general rule and the simplified general rule
412	Lump-sum distributions
413	Rollovers from retirement plans
414	Rental income and expenses
415	Renting vacation property and renting to relatives
416	Farming and fishing income
417	Earnings for clergy
418	Unemployment compensation
419	Gambling income and expenses
420	Bartering income

TeleTax Topics

(Continued)

Topic No.	Subject
421	Scholarship and fellowship grants
422	Nontaxable income
423	Social security and equivalent railroad retirement benefits
424	401(k) plans
425	Passive activities—Losses and credits
426	Other income
427	Stock options
428	Roth IRA distributions
Adjustments to Income	
451	Individual retirement arrangements (IRAs)
452	Alimony paid
453	Bad debt deduction
454	Tax shelters
455	Moving expenses
456	Student loan interest deduction
Itemized Deductions	
501	Should I itemize?
502	Medical and dental expenses
503	Deductible taxes
504	Home mortgage points
505	Interest expense
506	Contributions
507	Casualty losses
508	Miscellaneous expenses
509	Business use of home
510	Business use of car
511	Business travel expenses
512	Business entertainment expenses
513	Educational expenses
514	Employee business expenses
515	Disaster area losses
Tax Computation	
551	Standard deduction
552	Tax and credits figured by the IRS
553	Tax on a child's investment income
554	Self-employment tax
555	Five- or ten-year tax options for lump-sum distributions
556	Alternative minimum tax
557	Tax on early distributions from traditional IRAs
558	Tax on early distributions from retirement plans

Topic No.	Subject
Tax Credits	
601	Earned income credit (EIC)
602	Child and dependent care credit
603	Credit for the elderly or the disabled
604	Advance earned income credit
605	Education credits
606	Child tax credits
607	Adoption credit
608	Excess social security and RRTA tax withheld
IRS Notices	
651	Notices—What to do
652	Notice of underreported income—CP 2000
653	IRS notices and bills, penalties, and interest charges
Basis of Assets, Depreciation, and Sale of Assets	
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Tax Information for Aliens and U.S. Citizens Living Abroad	
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853	Foreign earned income exclusion—General
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901	Who must file a U.S. income tax return in Puerto Rico
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952	Refunds—How long they should take
953	Forms and publications—How to order
954	Highlights of tax changes
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956	Which form to use?
957	What is your filing status?
958	Social security and equivalent railroad retirement benefits
959	Earned income credit (EIC)
960	Advance earned income credit
961	Alien tax clearance

Topic numbers are effective January 1, 1999.

Calling the IRS

*If you cannot answer your question by using one of the methods listed on page 6, please call us for assistance at **1-800-829-1040**. You will not be charged for the call unless your phone company charges you for local calls. This service is available 24 hours a day, 7 days a week.*



*If you want to check on the status of your **1998 refund**, call **TeleTax**. See page 9 for the number.*

Before You Call

IRS representatives care about the quality of the service we provide to you, our customer. You can help us provide accurate, complete answers to your questions by having the following information available.

- The tax form, schedule, or notice to which your question relates.
- The facts about your particular situation. The answer to the same question often varies from one taxpayer to another because of differences in their age, income, whether they can be claimed as a dependent, etc.
- The name of any IRS publication or other source of information that you used to look for the answer.

To maintain your account security, you may be asked for the following information, which you should also have available.

- Your social security number.
- The amount of refund and filing status shown on your tax return.
- The "Caller ID Number" shown at the top of any notice you received.
- Your personal identification number (PIN) if you have one.

- Your date of birth.
- The numbers in your street address.
- Your ZIP code.

If you are asking for an installment agreement to pay your tax, you will be asked for the highest amount you can pay each month and the date on which you can pay it.

Evaluation of Services Provided. The IRS uses several methods to evaluate the quality of this telephone service. One method is for a second IRS representative to sometimes listen in on or record telephone calls. Another is to ask some callers to complete a short survey at the end of the call.

Making the Call

Call **1-800-829-1040** (for TTY/TDD help, call 1-800-829-4059). If you have a pulse or rotary dial phone, stay on the line and one of our assistants will answer.

If you have a touch-tone phone, press **1** to enter our automated system. You can press the number for your topic as soon as you hear it. The system will direct you to the appropriate assistance.

You may not need to speak to a representative to get your answer. You can do the following within the automated system.

- Order tax forms and publications.
- Find out the status of your refund or the current amount you owe.
- Determine if we have adjusted your account or received payments you made.
- Request a transcript of your account.

Before You Hang Up

If you do not fully understand the answer you receive, or you feel our representative may not fully understand your question, our representative needs to know this. He or she will be happy to take additional time to be sure your question is answered fully.

By law, you are responsible for paying your share of Federal income tax. If we should make an error in answering your question, you are still responsible for the payment of the correct tax. Should this occur, however, you will not be charged any penalty.

Before You Fill In Form 1040

See **How To Avoid Common Mistakes** on page 45.

If you were a participant in Operation Joint Guard or Operation Joint Forge, or you were in the Persian Gulf area combat zone, see **Pub. 3**.



For details on these and other changes, see **Pub. 553** or see **What's Hot** at www.irs.ustreas.gov.

What's New for 1998?

Put Your Social Security Number on Form 1040!

To protect your privacy, your social security number (SSN) is not printed on the peel-off label that came in the mail with this booklet. This means that you must now enter your SSN in the space provided on page 1 of Form 1040. If you are married filing a joint return, also enter your spouse's SSN. Be sure to list the SSNs in the same order as the first names.



If you are married filing a joint return, make sure you list the names and SSNs in the same order each year.

New Child Tax Credits

Do you have a child who was under age 17 at the end of 1998?

If so, you may be able to claim either or both of these new credits:

- The Child Tax Credit
- The Additional Child Tax Credit

The total of these credits cannot be more than \$400 for each qualifying child. Figure the child tax credit first. If you have three or more qualifying children and you are not able to claim the full \$400 child tax credit for each child, you may be able to claim the additional credit.

The **additional child tax credit** is refundable; that is, it may give you a refund even if you do not owe any tax.

These credits are in addition to the child and dependent care credit and the earned income credit that you may be able to claim.

Who Is a Qualifying Child? The child must be your dependent and must meet certain other requirements. See **Qualifying Child for Child Tax Credit** in the instructions for line 6c, column (4), on page 19.

Caution: If the child meets those requirements, check the box in column (4) on line 6c of your return.

Where Do You Claim These Credits?

Child Tax Credit. If you have at least one qualifying child, follow the instructions on page 31 and figure the credit on the **Child Tax Credit Worksheet**. Do not attach this worksheet to your return. Enter the credit on Form 1040, line 43.

Additional Child Tax Credit. Use **Form 8812** to figure this credit and attach it to your return. Enter the additional child tax credit on Form 1040, line 60.

Student Loan Interest Deduction

If you paid interest on a qualified student loan, you may be able to deduct up to \$1,000 of the interest on line 24. See the instructions for line 24 on page 27 for details.

Education Credits

You may be able to take the Hope credit for tuition and related expenses paid for yourself, your spouse, or dependents to enroll at or attend an eligible educational institution. For qualified expenses paid after June 30, 1998, you may be able to take the lifetime learning credit. These credits are reported on line 44. The Hope credit only applies to the first 2 years of postsecondary education. Use **Form 8863** to figure the credits.

Foreign Tax Credit

If you paid income tax to a foreign country, you may not have to file **Form 1116** to claim the foreign tax credit on line 46. See the instructions for line 46 on page 33 for details.

Sale of Your Home

If you sold your main home in 1998 and **all four** of the following apply, you do not have to report the sale on your tax return.

1. No part of the home was used for business or rental purposes.
2. You (or your spouse if filing a joint return) owned and lived in the home as your main home for at least 2 years

within the 5-year period ending on the date of sale.

3. You (and your spouse if filing a joint return) have not sold or exchanged another main home after May 6, 1997.

4. The selling price of the home is not over \$250,000 (\$500,000 if married filing a joint return and both you and your spouse lived in the home for periods adding up to at least 2 years within the 5-year period ending on the date of sale).

If all four of the conditions do not apply, see **Pub. 523** to find out if you have to report the sale on your return and, if you do, how to do so.

Self-Employed Health Insurance Deduction

You may be able to deduct up to 45% of your health insurance. See the instructions for line 28 on page 28 for details.

Earned Income Credit (EIC)

You may be able to take this credit if you earned less than \$30,095 (less than \$10,030 if you do not have any qualifying children). See the instructions for lines 59a and 59b that begin on page 36.

IRA Deduction Restored for Some People Covered by Retirement Plans

You may be able to take an IRA deduction if you were covered by a retirement plan and your modified AGI (adjusted gross income) is less than: \$40,000 if single, head of household, or married filing separately and you lived apart from your spouse for all of 1998; \$60,000 if married filing jointly or qualifying widow(er). If you are married filing jointly and you were not covered by a plan but your spouse was, you may be able to take a deduction if the modified AGI on the joint return is less than \$160,000. See the instructions for line 23 that begin on page 25.

Roth Conversion IRAs

If you converted part or all of a traditional, SEP, or SIMPLE IRA to a Roth IRA in 1998, you may have to file **Form**

8606. See Form 8606 and its instructions for details.

Penalty-Free IRA Distributions

The additional tax on an early distribution from an IRA may not apply if you paid higher education expenses for yourself, your spouse, or your children or grandchildren. The tax also may not apply if you paid expenses related to the purchase of a home by a first-time homebuyer. See **Form 5329** and its instructions for details.

Estimated Tax Penalty

You generally will not owe an estimated tax penalty if the amount you owe on line 68 is less than \$1,000. See the instructions for line 69 on page 45.

Credit for Federal Tax Paid on Kerosene

If you bought undyed kerosene after June 30, 1998, for heating or certain other nonhighway uses, you may be able to take a credit of 24.4 cents for each gallon. You can get a refund even if you do not owe tax. See **Form 4136** for details.

Payment of Tax

If you owe tax, make your check or money order payable to the **"United States Treasury."** See the instructions for line 68 on page 44 for more details.

Standard Mileage Rates

The rate for business use of a vehicle has increased to 32.5 cents a mile. Starting this year, you can use the business mileage rate even if you lease your vehicle. For charitable contributions, the rate has increased to 14 cents a mile.

Daytime Phone Number on Form 1040

We have added a space on page 2 of Form 1040 for your daytime phone number. Providing your phone number may help speed the processing of your return if we have a question that can be answered over the phone. However, you do not have to enter your number. If you are filing a joint return, you may enter either your or your spouse's daytime phone number.

What To Look for in 1999

Child Tax Credits

The total of the child tax credit and the additional child tax credit can be as much as \$500 for each qualifying child.

Student Loan Interest Deduction

You may be able to deduct up to \$1,500 of the interest you pay on a qualified student loan.

Self-Employed Health Insurance Deduction

You may be able to deduct up to 60% of your health insurance.

IRA Deduction Allowed to More People Covered by Retirement Plans

You may be able to take an IRA deduction if you are covered by a retirement plan and your 1999 modified adjusted gross income is less than: \$41,000 if single, head of household, or married filing separately and you lived apart from your spouse for all of 1999; \$61,000 if married filing jointly or qualifying widow(er).

Filing Requirements

Note: These rules apply to all U.S. citizens, regardless of where they live, and resident aliens.

Do You Have To File?

Use **Chart A**, **B**, or **C** to see if you must file a return. U.S. citizens who lived in or had income from a U.S. possession should see **Pub. 570**. Residents of Puerto Rico can use TeleTax topic 901 (see page 9) to see if they must file.



Even if you do not otherwise have to file a return, you should file one to get a refund of any Federal income tax withheld. You should also file if you are eligible for the earned income credit or the additional child tax credit.

Exception for Children Under Age 14

If you are planning to file a return for your child who was under age 14 on January 1, 1999, and certain other conditions apply, you may elect to report your child's income on your return. But you must use **Form 8814** to do so. If you make this election, your child does not have to file a return. For details, use TeleTax topic 553 (see page 9) or see **Form 8814**.

Nonresident Aliens and Dual-Status Aliens

These rules also apply to nonresident aliens and dual-status aliens who were married to U.S. citizens or residents at the end of 1998 and who have elected to be taxed as resident aliens. Other nonresident aliens and dual-status aliens have different filing requirements. They may have to file **Form 1040NR** or **Form 1040NR-EZ**. Specific rules apply to determine if you are a resident or nonresident alien. See **Pub. 519** for details, including the rules for students and scholars who are aliens.

When Should You File?

Not later than **April 15, 1999**. If you file after this date, you may have to pay penalties and interest. See page 48.

Chart A—For Most People

IF your filing status is . . .	AND at the end of 1998 you were* . . .	THEN file a return if your gross income** was at least . . .
Single	under 65 65 or older	\$6,950 8,000
Married filing jointly***	under 65 (both spouses) 65 or older (one spouse) 65 or older (both spouses)	\$12,500 13,350 14,200
Married filing separately	any age	\$2,700
Head of household (see page 18)	under 65 65 or older	\$8,950 10,000
Qualifying widow(er) with dependent child (see page 18)	under 65 65 or older	\$9,800 10,650

* If you turned age 65 on January 1, 1999, you are considered to be age 65 at the end of 1998.

** **Gross income** means all income you received in the form of money, goods, property, and services that is not exempt from tax including any income from sources outside the United States (even if you may exclude part or all of it). **Do not** include social security benefits unless you are married filing a separate return and you lived with your spouse at any time in 1998.

*** If you did not live with your spouse at the end of 1998 (or on the date your spouse died) and your gross income was at least \$2,700, you must file a return regardless of your age.

What if You Cannot File on Time?

You can get an automatic 4-month extension by filing **Form 4868** with the IRS by April 15, 1999.

Caution: *Form 4868 does not extend the time to pay your income tax. See Form 4868.*

But if you are a U.S. citizen or resident, you may qualify for an automatic extension of time to file without filing **Form 4868**, if, on the due date of your return, you meet one of the following conditions:

- You live outside the United States and Puerto Rico, AND your main place of business or post of duty is outside the United States and Puerto Rico.
- You are in military or naval service on duty outside the United States and Puerto Rico.

This extension gives you an extra 2 months to file and pay the tax, but interest will be charged from the original due date of the return on any unpaid tax. You must attach a statement to your return showing that you meet the requirements.

Where Do You File?

See the back cover of this booklet for filing instructions and addresses. For details on using a private delivery service to mail your return or payment, see page 17.

Chart B—For Children and Other Dependents (See the instructions for line 6c that begin on page 19 to find out if someone can claim you as a dependent.)

If your parent (or someone else) can claim you as a dependent, use this chart to see if you must file a return.

In this chart, **unearned income** includes taxable interest and dividends. **Earned income** includes wages, tips, and taxable scholarship and fellowship grants.

Caution: If your gross income was \$2,700 or more, you usually cannot be claimed as a dependent unless you were under age 19 or a student under age 24. For details, see **Pub. 501**.

Single dependents. Were you **either** age 65 or older **or** blind?

☐ **No.** You must file a return if **any** of the following apply.

- Your **unearned income** was over \$700.
- Your **earned income** was over \$4,250.
- The total of your unearned and earned income was more than the **larger** of—
 - \$700, **or**
 - Your earned income (up to \$4,000) plus \$250.

☐ **Yes.** You must file a return if **any** of the following apply.

- Your earned income was over \$5,300 (\$6,350 if 65 or older **and** blind).
- Your unearned income was over \$1,750 (\$2,800 if 65 or older **and** blind).
- Your gross income was more than—

The larger of:	PLUS	This amount:
• \$700, or	}	\$1,050 (\$2,100 if 65
• Your earned income (up to \$4,000) plus \$250	}	or older and blind)

Married dependents. Were you **either** age 65 or older **or** blind?

☐ **No.** You must file a return if **any** of the following apply.

- Your gross income was at least \$5 and your spouse files a separate return and itemizes deductions.
- Your unearned income was over \$700.
- Your earned income was over \$3,550.
- The total of your unearned and earned income was more than the **larger** of—
 - \$700, **or**
 - Your earned income (up to \$3,300) plus \$250.

☐ **Yes.** You must file a return if **any** of the following apply.

- Your earned income was over \$4,400 (\$5,250 if 65 or older **and** blind).
- Your unearned income was over \$1,550 (\$2,400 if 65 or older **and** blind).
- Your gross income was at least \$5 and your spouse files a separate return and itemizes deductions.
- Your gross income was more than—

The larger of:	PLUS	This amount:
• \$700, or	}	\$850 (\$1,700 if 65
• Your earned income (up to \$3,300) plus \$250	}	or older and blind)

Chart C—Other Situations When You Must File

If any of the four conditions below applied to you for 1998, you must file a return.

1. You owe any special taxes, such as:

- Social security and Medicare tax on tips you did not report to your employer,
- Uncollected social security and Medicare or RRTA tax on tips you reported to your employer or on group-term life insurance,
- Alternative minimum tax,
- Tax on a qualified retirement plan, including an individual retirement arrangement (IRA), or on a medical savings account (MSA), or
- Recapture taxes. (See the instructions for line 56 on page 35.)

2. You received any advance earned income credit (EIC) payments from your employer. These payments should be shown in box 9 of your W-2 form.

3. You had net earnings from self-employment of at least \$400.

4. You had wages of \$108.28 or more from a church or qualified church-controlled organization that is exempt from employer social security and Medicare taxes.

Where To Report Certain Items From 1998 Forms W-2, 1098, and 1099

Report on Form 1040, line 57, any amounts shown on these forms as **Federal income tax withheld**. If you itemize your deductions, report on Schedule A, line 5, any amounts shown on these forms as **state or local income tax withheld**.

Form	Item and Box in Which It Should Appear	Where To Report if Filing Form 1040
W-2	Wages, salaries, tips, etc. (box 1) Allocated tips (box 8) Advance EIC payments (box 9) Dependent care benefits (box 10) Adoption benefits (box 13, code T) Employer contributions to an MSA (box 13, code R)	Form 1040, line 7 See Tip income on page 20 Form 1040, line 54 Form 2441, line 10 Form 8839, line 20 Form 8853, line 3b
W-2G	Gambling winnings (box 1)	Form 1040, line 21 (Schedule C or C-EZ for professional gamblers)
1098	Mortgage interest (box 1) } Points (box 2) } Refund of overpaid interest (box 3)	Schedule A, line 10* Form 1040, line 21, but first see the instructions on Form 1098*
1098-E	Student loan interest (box 1)	See the instructions for Form 1040, line 24 on page 27*
1099-A	Acquisition or abandonment of secured property	See Pub. 544
1099-B	Stocks, bonds, etc. (box 2) Bartering (box 3) Futures contracts (box 9)	Schedule D See Pub. 525 Form 6781
1099-C	Canceled debt (box 2)	Form 1040, line 21, but first see the instructions on Form 1099-C*
1099-DIV	Ordinary dividends (box 1) Total capital gain distributions (box 2a) 28% rate gain (box 2b) Unrecaptured section 1250 gain (box 2c) Section 1202 gain (box 2d) Nontaxable distributions (box 3) Investment expenses (box 5) Foreign tax paid (box 6)	Form 1040, line 9 Schedule D, line 13, column (f) Schedule D, line 13, column (g) See the worksheet for Schedule D, line 25, on page D-7 See the instructions for Schedule D See the instructions for Form 1040, line 9, on page 21 Schedule A, line 22 Form 1040, line 46, or Schedule A, line 8
1099-G	Unemployment compensation (box 1) State or local income tax refund (box 2) Taxable grants (box 6) Agriculture payments (box 7)	Form 1040, line 19. But if you repaid any unemployment compensation in 1998, see the instructions for line 19 on page 24 See the instructions for Form 1040, line 10, on page 21* Form 1040, line 21* See the Schedule F instructions or Pub. 225

* If the item relates to an activity for which you are required to file Schedule C, C-EZ, E, or F, or Form 4835, report the taxable or deductible amount allocable to the activity on that schedule or form instead.

(continued)

Form	Item and Box in Which It Should Appear	Where To Report if Filing Form 1040
1099-INT	Interest income (box 1)	Form 1040, line 8a
	Early withdrawal penalty (box 2)	Form 1040, line 30
	Interest on U.S. savings bonds and Treasury obligations (box 3)	See the instructions for Form 1040, line 8a, on page 20
	Foreign tax paid (box 5)	Form 1040, line 46, or Schedule A, line 8
1099-LTC	Long-term care and accelerated death benefits	See the instructions for Form 8853
1099-MISC	Rents (box 1)	See the instructions for Schedule E
	Royalties (box 2)	Schedule E, line 4 (timber, coal, iron ore royalties, see Pub. 544)
	Other income (box 3)	Form 1040, line 21*
	Nonemployee compensation (box 7)	Schedule C, C-EZ, or F (Form 1040, line 7, if you were not self-employed)
	Other (boxes 5, 6, 8, 9, and 10)	See the instructions on Form 1099-MISC
1099-MSA	Distributions from medical savings accounts	Form 8853
1099-OID	Original issue discount (box 1)	See the instructions on Form 1099-OID
	Other periodic interest (box 2)	
	Early withdrawal penalty (box 3)	Form 1040, line 30
1099-PATR	Patronage dividends and other distributions from a cooperative (boxes 1, 2, 3, and 5)	Schedule C, C-EZ, or F, or Form 4835, but first see the instructions on Form 1099-PATR
	Credits (boxes 7 and 8)	Form 3468 or Form 5884
	Patron's AMT adjustment (box 9)	Form 6251, line 14j
1099-R	Distributions from IRAs**	See the instructions for Form 1040, lines 15a and 15b, on page 22
	Distributions from pensions, annuities, etc.	See the instructions for Form 1040, lines 16a and 16b, on page 22
	Capital gain (box 3)	See the instructions on Form 1099-R
1099-S	Gross proceeds from real estate transactions (box 2)	Form 4797 or Schedule D. But if the property was your home, see What's New for 1998? on page 12
	Buyer's part of real estate tax (box 5)	See the instructions for Schedule A, line 6, on page A-2*
* If the item relates to an activity for which you are required to file Schedule C, C-EZ, E, or F, or Form 4835, report the taxable or deductible amount allocable to the activity on that schedule or form instead.		
** This includes distributions from Roth, SEP, SIMPLE, and education IRAs.		

Private Delivery Services

You can use certain private delivery services designated by the IRS to meet the "timely mailing as timely filing/paying" rule for tax returns and payments. The IRS publishes a list of the designated private delivery services in September of each year. The list published in September 1998 includes only the following:

- Airborne Express (Airborne): Overnight Air Express Service, Next Afternoon Service, and Second Day Service.
- DHL Worldwide Express (DHL): DHL "Same Day" Service, and DHL USA Overnight.
- Federal Express (FedEx): FedEx Priority Overnight, FedEx Standard Overnight, and FedEx 2Day.
- United Parcel Service (UPS): UPS Next Day Air, UPS Next Day Air Saver,

UPS 2nd Day Air, and UPS 2nd Day Air A.M.

The private delivery service can tell you how to get written proof of the mailing date.

Caution: Private delivery services cannot deliver items to P.O. boxes. You must use the U.S. Postal Service to mail any item to an IRS P.O. box address.

General Information

What Are Your Rights as a Taxpayer?

You have the right to be treated fairly, professionally, promptly, and courteously by IRS employees. Our goal at the IRS is to protect your rights so that you will have the highest confidence in the integrity, efficiency, and fairness of our tax system. To ensure that you always receive such treatment, you should know about the many rights you have at each step of the tax process. For details, see **Pub. 1**.

Innocent Spouse Relief

You may qualify for relief from liability for tax on a joint return if (1) there is an understatement of tax because your spouse omitted income or claimed false deductions or credits, (2) you are divorced, separated, or no longer living with your spouse, or (3) given all the facts and circumstances, it would be unfair to hold you liable for the tax. See **Form 8857** or **Pub. 971** for more details.

Income Tax Withholding and Estimated Tax Payments for 1999

If the amount you owe or the amount you overpaid is large, you may want to file a new **Form W-4** with your employer to change the amount of income tax withheld from your 1999 pay. In general, you do not have to make estimated tax payments if you expect that your 1999 **Form 1040** will show a tax refund or a tax balance due the IRS of less than \$1,000. If your total estimated tax (including any household employment taxes or alternative minimum tax) for 1999 is \$1,000 or more, see **Form 1040-ES**. It has a worksheet you can use to see if you have to make estimated tax payments. For more details, see **Pub. 505**.

Do Both the Name and SSN on Your Tax Forms Agree With Your Social Security Card?

If not, your refund may be delayed or you may not receive credit for your social security earnings. If your **Form W-2**, **Form 1099**, or other tax document shows an incorrect SSN or name, notify your employer or the form-issuing agent as soon as possible to make sure your earnings are credited to your social security record. If the name or SSN on your social security card is incorrect, call the Social Security Administration at 1-800-772-1213.

How Do You Make a Gift To Reduce the Public Debt?

If you wish to do so, make a check payable to "Bureau of the Public Debt." You can send it to: Bureau of the Public Debt, Department G, Washington, DC 20239-0601. Or, you can enclose the check with your income tax return when you file. Do not add your gift to any tax you may owe. If you owe tax, make a separate check for that amount payable to the "United States Treasury."



If you itemize your deductions for 1999, you may be able to deduct this gift.

Address Change

If you move after you file, always notify in writing the Internal Revenue Service Center where you filed your last return, or the Chief, Customer Service Division, at your local IRS district office. You can use **Form 8822** to notify us of your new address. If you are expecting a refund, also notify the post office serving your old address. This will help forward your check to your new address.

How Long Should Records Be Kept?

Keep a copy of your tax return, worksheets you used, and records of all items appearing on it (such as **W-2** and **1099** forms) until the statute of limitations runs out for that return. Usually, this is 3 years from the date the return was due or filed, or 2 years from the date the tax was paid, whichever is later. You should keep some records longer. For example, keep property records (including those on your home) as long as they are needed to figure the basis of the original or replacement property. For more details, see **Pub. 552**.

Amended Return

File **Form 1040X** to change a return you already filed. Generally, **Form 1040X** must be filed within 3 years after the date the original return was filed, or within 2 years after the date the tax was paid, whichever is later. But you may have more time to file **Form 1040X** if you are physically or mentally unable to manage your financial affairs. See **Pub. 556** for details.

Need a Copy of Your Tax Return?

If you need a copy of your tax return, use **Form 4506**. If you have questions about your account, call or write your local IRS office. If you want a printed copy of your account, it will be mailed to you free of charge.

Death of a Taxpayer

If a taxpayer died before filing a return for 1998, the taxpayer's spouse or personal representative may have to file and sign a return for that taxpayer. A personal representative can be an executor, administrator, or anyone who is in charge of the deceased taxpayer's property. If the deceased taxpayer did not have to file a return but had tax withheld, a return must be filed to get a refund. The person who files the return

should enter **"DECEASED,"** the deceased taxpayer's name, and the date of death across the top of the return.

If your spouse died in 1998 and you did not remarry in 1998, you can file a joint return. You can also file a joint return if your spouse died in 1999 before filing a 1998 return. A joint return should show your spouse's 1998 income before death and your income for all of 1998. Enter "Filing as surviving spouse" in the area where you sign the return. If someone else is the personal representative, he or she must also sign.

The surviving spouse or personal representative should promptly notify all payers of income, including financial institutions, of the taxpayer's death. This will ensure the proper reporting of income earned by the taxpayer's estate or heirs. A deceased taxpayer's social security number should not be used for tax years after the year of death, except for estate tax return purposes.

Claiming a Refund for a Deceased Taxpayer

If you are filing a joint return as a surviving spouse, you only need to file the tax return to claim the refund. If you are a court-appointed representative, file the return **and** attach a copy of the certificate that shows your appointment. All other filers requesting the deceased taxpayer's refund must file the return and attach **Form 1310**.

For more details, use TeleTax topic 356 (see page 9) or see **Pub. 559**.



Explore IRS e-file!

Millions of people **just like you** file their tax returns **electronically** using an IRS *e-file* option because they offer:

- A fast refund in **half the time**—even faster with **Direct Deposit**.
- Faster processing and increased accuracy.
- An acknowledgment of IRS receipt within 48 hours.
- The ability to pay your balance due electronically and specify the date the money is debited from your bank account.

In many cases, IRS *e-file* options allow you to file your state tax return with your Federal return. What's more, with IRS *e-file*, your return is less likely

to have errors therefore lessening your chances of receiving a letter from the IRS. Here's how you can participate with IRS *e-file*:

Use an Authorized IRS e-file Provider



Many tax professionals file returns electronically for their clients. You can prepare your own return and have a professional transmit it electronically or you can have your return both prepared AND transmitted electronically. Look for the "AUTHORIZED IRS *e-file* PROVIDER" sign. Tax professionals may charge a fee to *e-file* your return and fees may vary depending on the professional and the specific services requested.

This year, if you owe money with your return, you may take advantage of paying your balance due electronically. This option allows you to **file** your return electronically now and authorize the debit of your bank account on the date you select—any time up to April 15th.

Use a Personal Computer

If you have a modem, personal computer, and tax preparation software, you can *e-file* your tax return from the convenience of your home. Tax preparation software is available at your local computer retailer or through various web sites over the Internet. Through a tax return transmitter, you can file 24 hours a day, 7 days a week. A tax return transmitter may charge a fee for transmitting your return.

Check out the IRS web site at www.irs.ustreas.gov for a list of companies who participate in this IRS *e-file* program. You can also find a listing of partnerships that the IRS has entered into with private sector companies to provide low-cost IRS *e-file* options. You may also take advantage of paying your balance due electronically now and authorize the debit of your bank account on the date you select—any time up to April 15th.

Visit a VITA/TCE Site

The IRS offers FREE Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) programs. Many of these sites also offer IRS *e-file*. See this page for details on these programs.

Ask Your Employer or Financial Institution

Some businesses offer IRS *e-file* FREE to their employees as a benefit. Others offer it for a fee to customers. Ask your employer or financial institution if they offer electronic filing. If they don't, why not suggest that they offer it as a benefit or service?

Use a Phone



For millions of eligible taxpayers, **TeleFile** is the easiest way to file. The call only takes about 10 minutes! It allows taxpayers to file simple Federal tax returns using a touch-tone telephone. It's completely paperless. Eligible taxpayers will automatically receive the **TeleFile Tax Package** in the mail. **Parents!: If your children receive a TeleFile Tax Package, please encourage them to use TeleFile!**

Other Ways To Get Help

Send Your Written Questions to the IRS

You may send your written tax questions to your IRS District Director. You should get an answer in about 30 days. If you do not have the address, call us. See page 11. Do not send questions with your return.

Assistance With Your Return

IRS offices can help you prepare your return. An assister will explain a Form 1040EZ, 1040A, or 1040 with Schedules A and B to you and other taxpayers in a group setting. You may also be able to file your return electronically by computer free of charge at some IRS offices. To find the IRS office nearest you, look in the phone book under "United States Government, Internal Revenue Service" or call us. See page 11 for the number.

VITA and TCE

These programs help older, disabled, low-income, and non-English-speaking people fill in their returns. For details, call us. See page 11 for the number. If you received a Federal income tax package in the mail, take it with you when you go for help. Also take a copy of your 1997 tax return if you have it. Or to find the nearest American Association of Retired Persons (AARP) Tax-Aide site, visit AARP's Internet Web Site at

On-Line Services

If you subscribe to an on-line service, ask about on-line filing or tax information.

Large-Print Forms and Instructions

Pub. 1614 has large-print copies of Form 1040, Schedules A, B, D, E, EIC, and R, and Form 1040-V, and their instructions. You can use the large-print forms and schedules as worksheets to figure your tax, but you cannot file on them. You can order Pub. 1614 by phone or mail. See pages 6 and 49.

Help for People With Disabilities

Telephone help is available using TTY/TDD equipment. See page 11 for the number to call. Braille materials are available at libraries that have special services for people with disabilities.

Help With Unresolved Tax Issues

Most problems can be solved with one contact either by calling, writing, or visiting an IRS office. But if you have tried unsuccessfully to resolve a problem with the IRS, you should contact the Taxpayer Advocate's **Problem Resolution Program** (PRP). Someone at PRP will assign you a personal advocate who is in the best position to try to resolve your problem. The Taxpayer Advocate can also offer you special help if you have a significant hardship as a result of a tax problem.

You should contact the Taxpayer Advocate if:

- You have tried unsuccessfully to resolve your problem with the IRS and have not been contacted by the date promised, or
- You are on your second attempt to resolve a problem.

You may contact a Taxpayer Advocate by calling a new toll-free assistance number, **1-877-777-4778**. People with access to TTY/TDD equipment may call 1-800-829-4059 and ask for the Taxpayer Advocate. If you prefer, you can write to the Taxpayer Advocate at the IRS office that last contacted you.

While Taxpayer Advocates cannot change the tax law or make a technical tax decision, they can clear up problems that resulted from previous contacts and ensure that your case is given a complete and impartial review. Taxpay-

er Advocates are working to put service first. For more details, use TeleTax topic 104 (see page 9) or see **Pub. 1546**.

Interest and Penalties



You do not have to figure the amount of any interest or penalties you may owe. Because figuring these amounts can be complicated, we will do it for you if you want. We will send you a bill for any amount due.

If you include interest or penalties with your payment, identify and enter the amount in the bottom margin of Form 1040, page 2. Please **do not** include it in the **amount you owe** on line 68.

Interest

We will charge you interest on taxes not paid by their due date, even if an extension of time to file is granted. We will also charge you interest on penalties imposed for failure to file, negligence, fraud, substantial valuation misstatements, and substantial understatements of tax. Interest is charged on the penalty from the due date of the return (including extensions).

Penalties

Late Filing

If you do not file your return by the due date (including extensions), the penalty is usually 5% of the amount due for each month or part of a month your return is late, unless you have a reasonable explanation. If you do, attach it to your return. The penalty cannot usually be more than 25% of the tax due. If your return is more than 60 days late, the minimum penalty will be \$100 or the amount of any tax you owe, whichever is smaller.

Late Payment of Tax

If you pay your taxes late, the penalty is usually $\frac{1}{2}$ of 1% of the unpaid amount for each month or part of a month the tax is not paid. The penalty cannot be more than 25% of the unpaid amount. It applies to any unpaid tax on the return. This penalty is in addition to interest charges on late payments.

Frivolous Return

In addition to any other penalties, the law imposes a penalty of \$500 for filing a frivolous return. A frivolous return is

one that does not contain information needed to figure the correct tax or shows a substantially incorrect tax because you take a frivolous position or desire to delay or interfere with the tax laws. This includes altering or striking out the preprinted language above the space where you sign.

Other

Other penalties can be imposed for negligence, substantial understatement of tax, and fraud. Criminal penalties may be imposed for willful failure to file, tax evasion, or making a false statement. See **Pub. 17** for details on some of these penalties.

Order Blank for Forms and Publications

The most frequently ordered forms and publications are listed on the order blank below. See pages 7 and 8 for the titles of the forms and the next page for the titles of the publications. We will mail you two copies of each form and one copy of each publication you order. To help reduce waste, please order only the items you need to prepare your return.



For faster ways of getting the items you need, such as by computer or fax, see page 6.

How To Use the Order Blank

Circle the items you need on the order blank below. Use the blank spaces to order items not listed. If you need more space, attach a separate sheet of paper.

Print or type your name and address accurately in the space provided below. Cut the order blank on the dotted line. Enclose the order blank in your own envelope and send it to the IRS address shown on this page that applies to you. You should receive your order within 10 days after we receive your request.

Do not send your tax return to any of the addresses listed on this page. Instead, see the back cover.



Where To Mail Your Order Blank for Free Forms and Publications

IF you live in the . . .	THEN mail to . . .	AT this address . . .
Western United States	Western Area Distribution Center	Rancho Cordova, CA 95743-0001
Central United States	Central Area Distribution Center	P.O. Box 8903 Bloomington, IL 61702-8903
Eastern United States or a foreign country	Eastern Area Distribution Center	P.O. Box 85074 Richmond, VA 23261-5074

Order Blank

Fill in your name and address.

Name

Number, street, and apt. number

City, town or post office, state, and ZIP code

Detach at this line

Circle the forms and publications you need. The instructions for any form you order will be included.

The items in bold may be picked up at many post offices and libraries. You may also download all these items from the Internet at www.irs.ustreas.gov or place an electronic order for them.

1040	Schedule F (1040)	Schedule 3 (1040A)	2441	8812	Pub. 463	Pub. 527	Pub. 926
Schedules A&B (1040)	Schedule H (1040)	1040EZ	3903	8822	Pub. 501	Pub. 529	Pub. 929
Schedule C (1040)	Schedule J (1040)	1040-ES (1999)	4562	8829	Pub. 502	Pub. 550	Pub. 936
Schedule C-EZ (1040)	Schedule R (1040)	1040-V	4868	8863	Pub. 505	Pub. 554	Pub. 970
Schedule D (1040)	Schedule SE (1040)	1040X	5329	9465	Pub. 508	Pub. 575	
Schedule D-1 (1040)	1040A	2106	8283	Pub. 1	Pub. 521	Pub. 590	
Schedule E (1040)	Schedule 1 (1040A)	2106-EZ	8582	Pub. 17	Pub. 523	Pub. 596	
Schedule EIC (1040A or 1040)	Schedule 2 (1040A)	2210	8606	Pub. 334	Pub. 525	Pub. 910	



N

Publications

See **Pub. 910** for a complete list of available publications.

- 1** Your Rights as a Taxpayer
- 17** Your Federal Income Tax
- 334** Tax Guide for Small Business
- 463** Travel, Entertainment, Gift, and Car Expenses
- 501** Exemptions, Standard Deduction, and Filing Information
- 502** Medical and Dental Expenses
- 505** Tax Withholding and Estimated Tax
- 508** Educational Expenses
- 521** Moving Expenses
- 523** Selling Your Home
- 525** Taxable and Nontaxable Income
- 527** Residential Rental Property (Including Rental of Vacation Homes)
- 529** Miscellaneous Deductions
- 550** Investment Income and Expenses
- 554** Older Americans' Tax Guide
- 575** Pension and Annuity Income
- 590** Individual Retirement Arrangements (IRAs)
- 596** Earned Income Credit
- 910** Guide to Free Tax Services
- 926** Household Employer's Tax Guide
- 929** Tax Rules for Children and Dependents
- 936** Home Mortgage Interest Deduction
- 970** Tax Benefits for Higher Education

Disclosure, Privacy Act, and Paperwork Reduction Act Notice

The IRS Restructuring and Reform Act of 1998, the Privacy Act of 1974, and Paperwork Reduction Act of 1980 require that when we ask you for information we must first tell you our legal right to ask for the information, why we are asking for it, and how it will be used. We must also tell you what could happen if we do not receive it and whether your response is voluntary, required to obtain a benefit, or mandatory under the law.

This notice applies to all papers you file with us, including this tax return. It also applies to any questions we need to ask you so we can complete, correct, or process your return; figure your tax; and collect tax, interest, or penalties.

Our legal right to ask for information is Internal Revenue Code sections 6001, 6011, and 6012(a) and their regulations. They say that you must file a return or statement with us for any tax you are liable for. Your response is mandatory under these sections. Code section 6109 requires that you provide your social security number or individual taxpayer identification number on what you file. This is so we know who you are, and can process your return and other papers. You must fill in all parts of the tax form that apply to you. But you do not have to check the boxes for the Presidential Election Campaign Fund or provide your daytime telephone number.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books and records relating to a form or its

instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law.

We ask for tax return information to carry out the tax laws of the United States. We need it to figure and collect the right amount of tax.

If you do not file a return, do not provide the information we ask for, or provide fraudulent information, you may be charged penalties and be subject to criminal prosecution. We may also have to disallow the exemptions, exclusions, credits, deductions, or adjustments shown on the tax return. This could make the tax higher or delay any refund. Interest may also be charged.

Generally, tax returns and return information are confidential, as stated in Code section 6103. However, Code section 6103 allows or requires the Internal Revenue Service to disclose or give the information shown on your tax return to others as described in the Code. For example, we may disclose your tax information to the Department of Justice, to enforce the tax laws, both civil and criminal, and to cities, states, the District of Columbia, U.S. commonwealths or possessions, and certain foreign governments to carry out their tax laws. We may disclose your tax information to the Department of Treasury and contractors for tax administration purposes; and to other persons as necessary to obtain information which we cannot get in any other way in order to determine the amount of or to collect the tax you owe. We may disclose your tax information to the Comptroller General of the United States to permit the Comptroller General to

review the Internal Revenue Service. We may also disclose your tax information to Committees of Congress; Federal, state, and local child support agencies; and to other Federal agencies for the purposes of determining entitlement for benefits or the eligibility for and the repayment of loans.

Please keep this notice with your records. It may help you if we ask you for other information. If you have questions about the rules for filing and giving information, please call or visit any Internal Revenue Service office.

The Time It Takes To Prepare Your Return

We try to create forms and instructions that can be easily understood. Often this is difficult to do because our tax laws are very complex. For some people with income mostly from wages, filling in the forms is easy. For others who have businesses, pensions, stocks, rental income, or other investments, it is more difficult.

We Welcome Comments on Forms

If you have comments concerning the accuracy of the time estimates shown below or suggestions for making these forms simpler, we would be happy to hear from you. You can e-mail us your suggestions and comments through the IRS Internet Home Page (www.irs.ustreas.gov) or write to the Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. **DO NOT** send your return to this address. Instead, see the back cover.

Estimated Preparation Time

The time needed to complete and file Form 1040 and its schedules will vary depending on individual circumstances. The estimated average times are:

Form	Recordkeeping	Learning about the law or the form	Preparing the form	Copying, assembling, and sending the form to the IRS	Totals
Form 1040	3 hr., 34 min.	2 hr., 25 min.	4 hr., 55 min.	40 min.	11 hr., 34 min.
Sch. A	2 hr., 32 min.	26 min.	1 hr., 10 min.	20 min.	4 hr., 28 min.
Sch. B	33 min.	8 min.	11 min.	20 min.	1 hr., 12 min.
Sch. C	6 hr., 26 min.	1 hr., 11 min.	2 hr., 6 min.	35 min.	10 hr., 18 min.
Sch. C-EZ	46 min.	4 min.	34 min.	20 min.	1 hr., 44 min.
Sch. D	1 hr., 11 min.	2 hr., 18 min.	2 hr., 37 min.	35 min.	6 hr., 41 min.
Sch. D-1	13 min.	1 min.	11 min.	35 min.	1 hr.
Sch. E	2 hr., 52 min.	1 hr., 7 min.	1 hr., 16 min.	35 min.	5 hr., 50 min.
Sch. EIC	- - - -	2 min.	5 min.	20 min.	27 min.
Sch. F:					
Cash Method	4 hr., 2 min.	36 min.	1 hr., 14 min.	20 min.	6 hr., 12 min.
Accrual Method	4 hr., 22 min.	25 min.	1 hr., 19 min.	20 min.	6 hr., 26 min.
Sch. H	46 min.	30 min.	48 min.	35 min.	2 hr., 39 min.
Sch. J	20 min.	8 min.	1 hr., 8 min.	20 min.	1 hr., 56 min.
Sch. R	20 min.	15 min.	20 min.	35 min.	1 hr., 30 min.
Sch. SE:					
Short	20 min.	13 min.	11 min.	14 min.	58 min.
Long	26 min.	22 min.	34 min.	20 min.	1 hr., 42 min.

Major Categories of Federal Income and Outlays for Fiscal Year 1997

On or before the first Monday in February of each year, the President is required by law to submit to the Congress a budget proposal for the fiscal year that begins the following October. The budget plan sets forth the President's proposed receipts, spending, and the surplus or deficit for the Federal government. The plan includes recommendations for new legislation as well as recommendations to change, eliminate, and add programs. After receipt of the President's proposal, the Congress reviews the proposal and makes changes. It first passes a budget resolution setting its own targets for receipts, outlays, and the surplus or deficit. Individual spending and revenue bills are then enacted consistent with the goals of the budget resolution.

In fiscal year 1997 (which began on October 1, 1996, and ended on September 30, 1997), Federal income was 1,579 billion and outlays were \$1,601 billion, leaving a deficit of \$22 billion.

Federal Income

Income and social insurance taxes are, by far, the largest source of receipts. In 1997, individuals paid \$737 billion in income taxes and corporations paid \$182 billion. Social security and other insurance and retirement contributions were \$539 billion. Excise taxes were \$57 billion. The remaining \$63 billion of receipts were from Federal Reserve deposits, customs duties, estate and gift taxes, and other miscellaneous receipts.

Federal Outlays

About 99% of total outlays were financed by tax receipts and the remaining 1% was financed by borrowing. Government receipts and borrowing finance a wide range of public services. The following is the breakdown of total Federal outlays for fiscal year 1997*:

1. Social security, Medicare, and other retirement: \$632 billion. These programs were about 38% of total outlays. They provide income support for the retired and disabled and medical care for the elderly.

2. National defense, veterans, and foreign affairs: \$325 billion. About 16% of total outlays were to equip, modernize, and pay our armed forces and to fund other national defense activities;

about 2% went for veterans benefits and services; and about 1% went for international activities, including military and economic assistance to foreign countries and the maintenance of U.S. embassies abroad.

3. Net interest: \$244 billion. About 15% of total outlays were for net interest payments on the public debt.

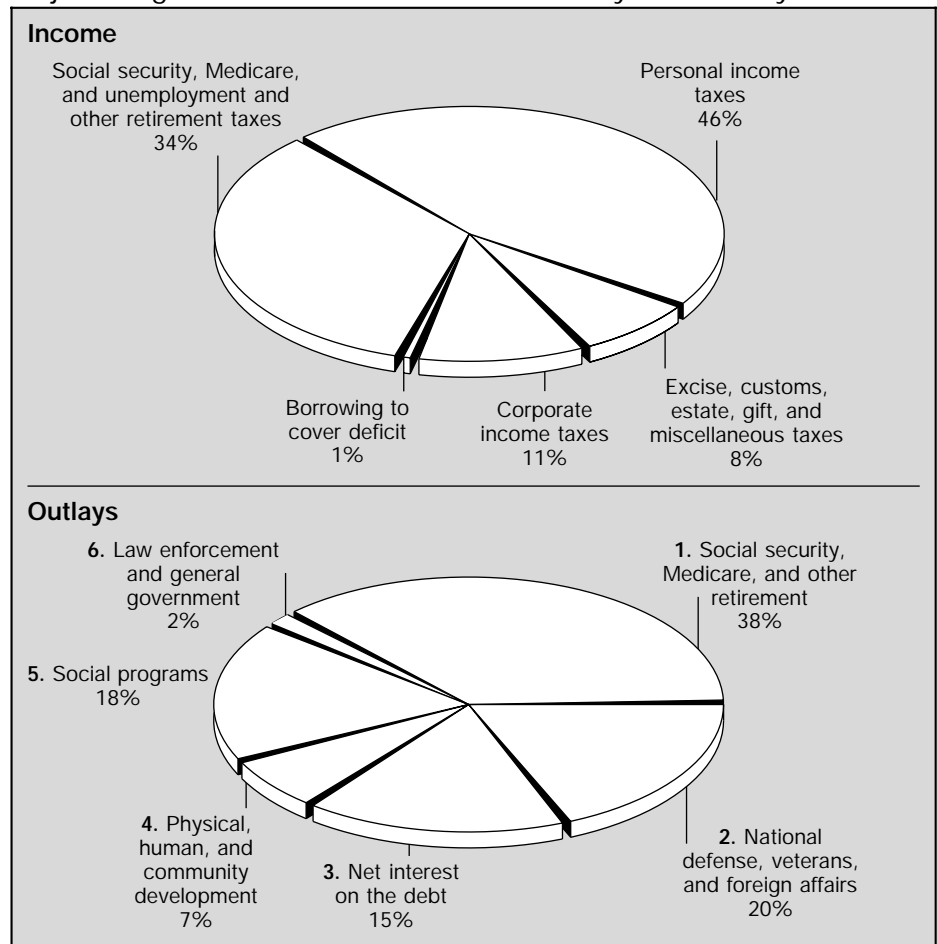
4. Physical, human, and community development: \$123 billion. About 7% of total outlays were for agriculture; natural resources and environmental programs; transportation programs; aid for elementary and secondary education and direct assistance to college students; job training programs; deposit insurance, commerce and housing credit, and community development; and space, energy, and general science programs.

5. Social programs: \$294 billion. The Federal Government spent 12% of total outlays to fund Medicaid, food stamps, temporary assistance for needy families, supplemental security income, and related programs. 6% was spent for health research and public health programs, unemployment compensation, assisted housing, and social services.

6. Law enforcement and general government: \$29 billion. About 2% of total outlays were for judicial activities, Federal law enforcement, and prisons; and to provide for the general costs of the Federal Government, including the collection of taxes and legislative activities.

Note: Detail may not add to total due to rounding.

Income and Outlays. These pie charts show the relative sizes of the major categories of Federal income and outlays for fiscal year 1997.



* The percentages on this page exclude undistributed offsetting receipts, which were -\$50 billion in fiscal year 1997. In the budget, these receipts are offset against spending in figuring the outlay totals shown above. These receipts are for the U.S. Government's share of its employee retirement programs, rents and royalties on the Outer Continental Shelf, and proceeds from the spectrum auction.

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Where Do You File?

If an envelope addressed to "Internal Revenue Service Center" came with your tax booklet, please use it. If you do not have one or if you moved during the year, mail your return to the **Internal Revenue Service Center** for the place where you live. **No street address is needed.**



Envelopes without enough postage will be returned to you by the post office. If your envelope contains more than five pages or is oversized, it may need additional postage. Also, include your complete return address.

Alabama—Memphis, TN 37501-0002

Alaska—Ogden, UT 84201-0002

Arizona—Ogden, UT 84201-0002

Arkansas—Memphis, TN 37501-0002

California—*Counties of Alpine, Amador, Butte, Calaveras, Colusa, Contra Costa, Del Norte, El Dorado, Glenn, Humboldt, Lake, Lassen, Marin, Mendocino, Modoc, Napa, Nevada, Placer, Plumas, Sacramento, San Joaquin, Shasta, Sierra, Siskiyou, Solano, Sonoma, Sutter, Tehama, Trinity, Yolo, and Yuba*—Ogden, UT 84201-0002

All other counties—Fresno, CA 93888-0002

Colorado—Ogden, UT 84201-0002

Connecticut—Andover, MA 05501-0002

Delaware—Philadelphia, PA 19255-0002

District of Columbia—Philadelphia, PA 19255-0002

Florida—Atlanta, GA 39901-0002

Georgia—Atlanta, GA 39901-0002

Hawaii—Fresno, CA 93888-0002

Idaho—Ogden, UT 84201-0002

Illinois—Kansas City, MO 64999-0002

Indiana—Cincinnati, OH 45999-0002

Iowa—Kansas City, MO 64999-0002

Kansas—Austin, TX 73301-0002

Kentucky—Cincinnati, OH 45999-0002

Louisiana—Memphis, TN 37501-0002

Maine—Andover, MA 05501-0002

Maryland—Philadelphia, PA 19255-0002

Massachusetts—Andover, MA 05501-0002

Michigan—Cincinnati, OH 45999-0002

Minnesota—Kansas City, MO 64999-0002

Mississippi—Memphis, TN 37501-0002

Missouri—Kansas City, MO 64999-0002

Montana—Ogden, UT 84201-0002

Nebraska—Ogden, UT 84201-0002

Nevada—Ogden, UT 84201-0002

New Hampshire—Andover, MA 05501-0002

New Jersey—Holtsville, NY 00501-0002

New Mexico—Austin, TX 73301-0002

New York—*New York City and counties of Nassau, Rockland, Suffolk, and Westchester*—Holtsville, NY 00501-0002

All other counties—Andover, MA 05501-0002

North Carolina—Memphis, TN 37501-0002

North Dakota—Ogden, UT 84201-0002

Ohio—Cincinnati, OH 45999-0002

Oklahoma—Austin, TX 73301-0002

Oregon—Ogden, UT 84201-0002

Pennsylvania—Philadelphia, PA 19255-0002

Rhode Island—Andover, MA 05501-0002

South Carolina—Atlanta, GA 39901-0002

South Dakota—Ogden, UT 84201-0002

Tennessee—Memphis, TN 37501-0002

Texas—Austin, TX 73301-0002

Utah—Ogden, UT 84201-0002

Vermont—Andover, MA 05501-0002

Virginia—Philadelphia, PA 19255-0002

Washington—Ogden, UT 84201-0002

West Virginia—Cincinnati, OH 45999-0002

Wisconsin—Kansas City, MO 64999-0002

Wyoming—Ogden, UT 84201-0002

American Samoa—Philadelphia, PA 19255-0215

Guam: Permanent residents—
Department of Revenue and Taxation
Government of Guam
P.O. Box 23607
GMF, GU 96921

Guam: Nonpermanent residents—
Philadelphia, PA 19255-0215

Puerto Rico (or if excluding income under Internal Revenue Code section 933)—
Philadelphia, PA 19255-0215

Virgin Islands: Permanent residents—
V.I. Bureau of Internal Revenue
9601 Estate Thomas
Charlotte Amalie
St. Thomas, VI 00802

Virgin Islands: Nonpermanent residents—
Philadelphia, PA 19255-0215

Foreign country: U.S. citizens and those filing Form 2555, Form 2555-EZ, or Form 4563—Philadelphia, PA 19255-0207

All APO and FPO addresses—
Philadelphia, PA 19255-0207

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